Sec. 31. Additional compensation and expenses. Members of the executive council and its regular employees shall be paid no additional salary or compensation for special service, but shall receive their necessary traveling expenses, including subsistence, when absent from the seat of government on official business.

Approved April 26, 1924.

CHAPTER 7 CLAIMS AGAINST THE STATE S. F. 15

AN ACT to amend, revise, and codify chapter thirteen (13), title two (2), of the compiled code of love and of the supplement to said code; also sections seven hundred fourteen (714) and seven hundred fifteen (715) of said code, and section one hundred eighteen—a one (118-al) of the supplement to said code, relating to the filing and auditing of claims against the state.

Be It Enacted by the General Assembly of the State of Iowa:

That chapter thirteen (13), title two (2), of the compiled Code of Idwa and of the supplement to said Code and section one hundred eighteen-a one (118-al) of the supplement to said Code are smended, revised, and codified to read as follows:

Section 1. State board of audit. A state board of audit is hereby created. Said board shall consist of the director of the budget, the auditor of state, and the attorney general. The attorney general may designate one of his legal assistants to act-in his place.

- Sec. 2. Secretary—duties. The suditor of state shall be ex officio secretary of said board. He shall keep a record which shall show the number of every claim, the date of filing, the name of the claimant, the character of the claim, the amount claimed, and the amount allowed and date thereof.
- Sec. 3. Duties. All claims for money due from the state, to be paid from the state treasury, except the monthly or annual salaries of the various officers and employees whose salaries are fixed by less, shall be approved and certified by the state board of audit before warrants in payment of the same are drawn; provided, however, that no claim be allowed when the same will exceed the amount appropriated for any department, office, burseu, commission or institution, under the state government. He claim shall be audited by the board when such claim is presented after the lapse of two (2) years from its accrual. Said board shall have no authority to authorize the creation of a claim against the state.
- Sec. 4. Duty in auditing claims. Said board, before approving a claim, shall determine:

1. That the creation of the claim is clearly authorized by law.

- 2. That the claim has been authorized by an officer or official body having legal authority to so authorize, and that the fact of such authorization has been certified to said board of audit by such officer or official body.
- 3. That all legal requirements have been observed, including notice and opportunity for competition, if required by law.

4. That the claim is in proper form and duly verified.

5. That the charges are reasonable, proper, and correct, and no part of said claim has been paid.

- Sec. 5. Rules. The board of audit shall establish and publish such rules and regulations as it may does necessary in order to determine the absolute accuracy of every claim, and may, in any case, require such further information as will enable it to discharge its duty and fully protect the state. Claimants may be examined under oath. Any member of the board may administer such oath.
- Sec. 6. Itemized vouchers required. Before a warrant shall issue for any claim payable from the state treasury, the claimant shall file an itemized, sworn voucher which shall show in detail the items of service, expense, thing furnished, or contract upon which payment is sought. If the claim be for salary fixed by law, said voucher shall be filed with the auditor of state. If the claim be for other than such salary, said voucher shall be filed with the secretary of the state board of audit. Vouchers for postage, stamped envelopes, and postal cards may be audited as soon as an order therefor is entered by the executive council.
- Sec. 7. Exceptions. This chapter shall not apply to the presentation and payment of claims arising from the operation and maintenance of the institutions under the government and control of the state board of control and the state board of education, but such claims shall be presented and paid as otherwise provided by law or by the rules of such boards made pursuant thereto.
- Sec. 7-al. Expense attending conventions. Claims for expenses in attending conventions, and conferences outside the state shall not be allowed unless the voucher is accompanied by so much of the minutes of the executive council, certified to by its secretary, as show that such expense was authorized by said council. This section shall not apply to such claims in favor of the governor, attorney general, railroad commissioners, or commerce counsel.
- Sec. 8. Audit of salary claims. The auditor of state shall audit all claims for salaries authorized by law.
- Sec. 9. Issuance of warrant. Upon the audit of a claim by the state board of sudit, the youcher shall be passed to the custody of the auditor of state, as such, who shall issue his warrant in accordance with said audit.
- Sec. 10. Warrants—how drawn. In no case shall warrants be drawn in the name of the certifying office, department, board, or institution, or in the name of an employee of the same, except for personal service rendered or expense incurred by said employee, unless there be express statutory authority therefor.
- Sec. 11. Payes of warrant. All warrants shall be drawn to the order of the person, firm, or contractor entitled to payment or compensation, except that when goods or material are purchased in foreign countries, warrants may be drawn upon the treasurer of state, payable to bearer for not amount of invoice and current exchange, and the treasurer of state shall furnish such foreign draft payable to order of person, firm, or corporation from whom purchase is made.
- Sec. 11-al. Unallowable claims. Claims which are not allowable under the law shall be referred to the attorney general who shall forthwith fully investigate the facts upon which each claim is based with a view to determining whether in equity and good conscience the claim should be paid by the state. He may take written testimony in the form of affidavits or otherwise, and in so doing he and any of his duly appointed assistants shall have power to administer oaths.
- Sec. 11-a2. Expenses. The expense attending the taking of such testimony shall be paid out of any funds in the state treasury not otherwise appropriated.

Sec. Il-a3. Report, Immediately upon the organization of the regular session of the general assembly after the completion of said investigation, the attorney general shall report all such testimony to either the senate or house committee on claims, together with a summerized finding of fact in each case.

That sections seven hundred fourteen (714) and seven hundred fifteen (715) of the compiled Code of Iowa are amended, revised, and codified to read as follows:

Sec. 12. Monthly statements of per diem and expense. Every person who is sutherized to contract expense accounts in the service of the state, and who is allowed a per diem for services instead of a fixed compensation, shall, on or before the last day of each month, file with the state board of audit an itemized and sworn voucher of all expenses and days! service, with dates, amounts and place of incurring such expense, for the preceding calendar month.

Sec. 13. Salaries paid from fees, Where the law provides that the amounts allowed for per diem and expenses shall be limited to or paid from fees collected, the warrants for said items shall be drawn against the funds realized from such fees and shall not exceed the amount thereof.

Approved April 26, 1924.

CHAPTER 8

DEPUTIES OF STATE OFFICERS' S. F. 17

AN ACT to amend, revise, and codify chapter fifteen (15) of title two (2) of the supplement to the compiled code of Iowa, relating to deputies for certain state officers.

Be It Enacted by the General Assembly of the State of Iowas

That chapter fifteen (15) of title two (2) of the supplement to the compiled Code of Iowa is amended, revised, and codified to read as follows:

Section 1. Deputies. The secretary, auditor, treasurer of state and secretary of agriculture may each appoint, in writing, any person, except one holding a state office, as deputy, for whose acts the appointing officer shall be responsible, and from whom the appointing officer shall require bond, which appointment and bend must be approved by the officer having the approval of the principal's bond, and such appointment may be revoked in the same manner. The appointment and revocation shall be filed with and kept by the secretary of state.

Sec. 2. Deputy to qualify. The deputy shall qualify by taking the oath of the principal, to be indered upon and filed with the certificate of appointment, and when so qualified he shall, in the absence or disability of the appointing officer, unless otherwise provided, perform all the duties pertaining to the office of the appointing officer.

Approved January 25, 1924.